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Letter dated 4 September 2012 from the Chair of the Security Council Committee pursuant to resolution 1988 (2011) addressed to the President of the Security Council

I have the honour to transmit herewith the first report of the Analytical Support and Sanctions Monitoring Team established pursuant to resolution 1526 (2004), in accordance with subparagraph (a) of annex I to resolution 1988 (2011).

I should be grateful if the attached report could be brought to the attention of the members of the Security Council and issued as a document of the Council.

(*Signed*) Peter **Wittig**
Chair
Security Council Committee pursuant to resolution 1988 (2011)

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Letter dated 30 March 2012 from the Coordinator of the Analytical Support and Sanctions Monitoring Team addressed to the Chair of the Security Council Committee established pursuant to resolution 1988 (2011)

The Analytical Support and Sanctions Monitoring Team, established pursuant to Security Council resolution 1526 (2004) and mandated to support the Security Council Committee pursuant to resolution 1988 (2011), has the honour to transmit to you its first report, pursuant to subparagraph (a) of annex I to resolution 1988 (2011).

The Monitoring Team notes that the document of reference is the English original.

(*Signed*) Richard **Barrett**
Coordinator

First report of the Analytical Support and Sanctions Implementation Monitoring Team submitted pursuant to resolution 1988 (2011) concerning the Taliban and associated individuals and entities

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Summary

The present report, the first that the Analytical Support and Sanctions Implementation Monitoring Team has written for the Security Council Committee established pursuant to resolution 1988 (2011), looks at implementation of the new sanctions regime. As Security Council resolution 1988 (2011) contains in both its preambular and operative paragraphs many references to the importance of the efforts being made by the Government of Afghanistan, and its international partners, to bring peace, stability and security to the country,[a] the Team looks at implementation in this light, aware that it should promote reconciliation to the extent possible and not impede it.

The report looks at the political situation in Afghanistan as at the end of March 2012 and considers the challenges to implementation of the three sanctions measures. It considers what exemptions might be needed to allow listed individuals to take part in an Afghan peace and reconciliation process. The Team believes that, although the Committee could make some adjustments to its guidelines, it is too soon to make recommendations to the Security Council for more fundamental change. The sanctions regime needs more time to prove its worth.

[a] As expressed in the Kabul communiqué of 20 July 2010, reaffirmed at the Istanbul Conference of 2 November 2011 and subsequently elaborated in the principles and outcomes of the Bonn Conference of 5 December 2011 (see S/2011/772).

I. Introduction

1. On 17 June 2011, the Security Council, by resolution 1988 (2011), split the Al-Qaida and Taliban sanctions regime[1] in two, thereby creating a new sanctions regime directed solely against designated members of the Taliban, their supporters, and other individuals, groups, undertakings and entities associated with the Taliban in constituting a threat to the peace, stability and security of Afghanistan (resolution 1988 (2011), para. 3).

2. The Security Council designed the new regime to support the Afghan peace and reconciliation process. It assessed that 13 years after the Al-Qaida attacks in Nairobi, Kenya, and Dar es Salaam, United Republic of Tanzania, which were planned from Afghanistan and which triggered the imposition of sanctions against the Taliban, and 10 years after the overthrow of the Taliban regime and the disruption of Al-Qaida, it was time to treat the two organizations differently. Resolution 1988 (2011) recognizes that the Taliban operate in a national context, not in a global one, and the new sanctions regime invites the close involvement of the Government of Afghanistan in making it work.

3. The Security Council also decided that the Monitoring Team should support the Committee established pursuant to resolution 1988 (2011) (ibid., para. 31) and directed it to submit a report by 31 March 2012 on implementation of the sanctions measures and recommendations for improved implementation and possible new measures. The Team accordingly submits the present report.

II. Political context

4. The United Nations Assistance Mission in Afghanistan (UNAMA) recorded a total of 22,903 security incidents in the country in 2011, an 18 per cent increase over 2010, which was itself a record year. Although the frequency of incidents decreased in the second half of the year, the number of civilian casualties during 2011 also reached a new high, at 3,021.[2] Against this background of violence, the Taliban made several statements about their willingness to talk to the United States of America and its international allies about ending the conflict. These overtures, painstakingly nurtured over the previous two years, have given rise to some hope that the emphasis on fighting may at last give way to talking, and that Afghanistan, after more than 30 years of war, may begin to move towards a period of peace, stability and security.

5. Since the split of the sanctions regime, the Taliban have hinted repeatedly at their readiness to engage in a political process. Their first such statement was posted — in English only — on the Taliban website on 28 July 2011.[3] In it they asked not to be treated as terrorists and to be given a political role; they also stated that, following a withdrawal of international military forces, "the Islamic Emirate will abide by its commitments to the stability of the region", which was widely

[1] The sanctions regime established pursuant to resolution 1267 (1999) concerning Al-Qaida and the Taliban and associated individuals and entities.

[2] See UNAMA annual report 2011 on protection of civilians in armed conflict (available from http://unama.unmissions.org/Portals/UNAMA/Documents/UNAMA%20POC%202011%20Report_Final_Feb%202012.pdf).

[3] "Rethinking Afghanistan", dated 28 July 2011.

interpreted as promising a separation from Al-Qaida. That the statement appeared only in English suggested that the Taliban movement as a whole was not yet ready for such an announcement,[4] and this interpretation was reinforced when, in his Eid message of 28 August 2011, Mullah Mohammed Omar (listed on the Sanctions List pursuant to resolution 1988 (2011) under permanent reference number TI.O.4.01) acknowledged contact with the United States but denied that this constituted negotiations.[5] On the anniversary of the 2001 attacks in the United States, the Taliban reiterated that they "had no role whatsoever" in that "event".[6] The Team received reports at around the same time that a group of Taliban had assembled in the Gulf area to discuss entering negotiations with the United States.[7]

6. While clearly the division of the Al-Qaida and Taliban sanctions regime has encouraged the Taliban leadership, many obstacles remain before talks can begin, let alone produce results. First, although the international community supports the insistence of the Government of Afghanistan that any reconciliation process must be Afghan-owned and Afghan-led, the Taliban have so far refused to engage with the administration of President Karzai.[8] Second, members of the Government and many Afghan citizens are concerned that they will lose political, economic or social gains that they have achieved since 2001 should the Taliban be allowed back into government, and third, not all Taliban support peace talks, and those who do not, along with Al-Qaida and other associated groups, will do whatever they can to ensure that they do not succeed.

7. The spoilers have already been active. In August 2011, a senior Taliban leader, who had argued for reforms in the Taliban movement, was seriously wounded by unknown attackers, and had to seek protection in Kabul.[9] There have been a number of high-profile attacks since then, including the assassination of the Chairman of the High Peace Council, Professor Burhanuddin Rabbani, who was in charge of the reconciliation process, in September 2011.[10]

8. Nonetheless, by the end of November 2011 a majority view — expressed through a traditional Loya Jirga — emerged in Afghanistan that the pursuit of negotiations with the Taliban should continue, including through the opening of a "Taliban office" in Qatar. Following several denials and rejections of the Jirga's resolutions, the Taliban announced on their website on 3 January 2012, in all

[4] President Karzai has repeatedly invited the Taliban to talk since May 2003, but the Taliban have refused. Their "Statement of the Islamic Emirate regarding the baseless rumors of negotiation", dated 6 July 2011, stressed that they consider negotiation while foreign forces are present a "war stratagem of the Americans".

[5] "Message of felicitation of the esteemed Amir-ul-Momineen on the occasion of Eid-ul-fitr", dated 28 August 2011.

[6] "Statement of the Islamic Emirate on the tenth anniversary of 9/11", dated 10 September 2011.

[7] Briefings by Afghan officials in September 2011. Mullah Zaeef (formerly listed), Mullah Mohammed Omar's secretary Sayyid Tayyib Agha (not listed), Moslim Haqqani (TI.H.73.01), Azizirahman Abdul Ahad (TI.A.121.01), Abdul Salam Hanafi (TI.H.27.01), Sher Mohammad Abbas Stanekzai (TI.S.67.01) and Shahabuddin Delawar (TI.D.113.01) were rumoured to have taken part.

[8] The Taliban even rejected rumours of talks with the Government on 1 and 16 February 2012.

[9] He was reportedly one of five authors of an internal "manifesto" arguing for reform (briefing by UNAMA and Afghan officials to the Team, February 2012).

[10] Also a complex attack on the United States Embassy and International Security Assistance Force (ISAF) headquarters in Kabul, on 13 and 14 September 2011.

languages, that they would open a political office, albeit while continuing the armed struggle.[11]

9. Despite this announcement, the internal argument within the Taliban has continued, with dissenters claiming that any process of negotiation would undermine the sanctity of their struggle.[12] The two statements that the Taliban issued on consecutive days in March 2012, the first on 14 March lauding Mullah Mohammed Omar's leadership and the wisdom of his decision to engage in talks,[13] and the second suspending them,[14] albeit blaming the United States, appear to reflect these internal disagreements and suggest that the leadership will insist on immediate returns to keep the doubters happy.[15]

10. This lays bare a further weakness of the reconciliation process. Although there has been a good deal of talk about a mechanism to allow contact with the Taliban (an address), no side has clearly articulated what they expect the talks to achieve beyond the broad statements made in the Kabul communiqué of 20 July 2010 — and in subsequent refinements in the conclusions of the Bonn Conference of 5 December 2011 — and in Taliban demands for the withdrawal of foreign forces. This lack of clarity about the objectives of talks has raised concerns among States in the region, although all express support for some sort of political process.[16]

11. At the same time, Al-Qaida, already marginalized by the Arab Awakening,[17] has tried to reassert its influence and relevance by statements urging Mullah Mohammed Omar and the Afghan Taliban to "continue in the path of jihad".[18] Other groups, such as the Hizb-e Islami party under Gulbuddin Hekmatyar (listed on the

[11] "Statement from the Islamic Emirate of Afghanistan on the negotiations", 3 January 2012; "Statement of the Islamic Emirate regarding the ongoing situation in Afghanistan", 12 January 2012; "Formal proclamation of Islamic Emirate's victory", 15 January 2012; and "Weekly analysis: the steadfastness, chivalry, and independence of thought of the Emir of the Believers over the past two decades", 14 March 2012.

[12] Some dissenters such as Abdul Rauf Khadem (TI.K.25.01) reportedly even staged walk-outs and created temporary new bases in the Afghanistan-Pakistan border area.

[13] "Weekly analysis: the steadfastness, chivalry, and independence of thought of the Emir of the Believers over the past two decades", 14 March 2012.

[14] "Declaration of the Islamic Emirate about the suspension of dialogue with Americans, office in Qatar and its political activity", 15 March 2012.

[15] Mullah Mohammed Omar can no longer be sure of support for whatever he does. Younger Taliban have had less direct contact with the leadership and have increased loyalty to new, more radical commanders. A recent military manual in Pashto even questioned whether it was necessary for "jihad" to have a "leader of the faithful", a title which refers to Mullah Mohammed Omar.

[16] Concerns were raised by neighbours of Afghanistan at meetings with the Team in November and December 2011 and in February 2012. Similar issues were also reflected in: International Crisis Group, *Talking about talks: Towards a political settlement in Afghanistan* (Kabul and Brussels, 26 March 2012, available from www.crisisgroup.org/en/regions/asia/south-asia/afghanistan/221-talking-about-talks-toward-a-political-settlement-in-afghanistan.aspx).

[17] See the Team's report on linkages between Al-Qaida and the Taliban (S/2011/790).

[18] Aiman al-Zawahiri, "The battle of honors and sanctities — to our people in Afghanistan", 21 March 2012.

Al-Qaida Sanctions List as QI.H.88.03), have threatened to reject the talks unless they are included.[19]

12. While movement towards a reconciliation process will continue, it is unlikely to be in a linear progression. There will be steps back as well as forward and nothing will be certain before the end. Nonetheless, the only alternative to a political process is more war, which is in nobody's interest.[20] The Security Council has therefore decided to focus the new sanctions regime on persuading the Taliban to change their behaviour and join a political process, rather than do what it can to exclude them.

III. Implementation of the sanctions

A. The challenges

13. Among all the challenges facing Afghanistan, the effective implementation of the sanctions regime pursuant to resolution 1988 (2011) is but one. The three measures imposed by the Security Council — an assets freeze, a travel ban and an arms embargo — are not easily applied in a country where less than 7 per cent of the population[21] has a bank account, where borders with six countries totalling over 5,000 km are criss-crossed by hundreds of un-policed roads and tracks,[22] and where the tradition of gun ownership is deeply embedded. Add to that a bureaucracy that severely lacks capacity and cannot operate in large areas of the country because they are too dangerous, and the prospects for implementation within the country appear dim. And then there is corruption.[23]

14. The other countries that are likely to be the most important partners of the Committee established pursuant to resolution 1988 (2011) in ensuring implementation of the measures are Afghanistan's immediate neighbours and countries in the Gulf, particularly the United Arab Emirates, with which the Taliban,

[19] In an interview with Kabul-based ITV on 17 March 2011, translated by UNAMA Evening Media Monitoring, Gulbuddin Hekmatyar raised in particular the desire to have the current parliament dissolved as a precondition for talks in addition to the familiar request for a withdrawal of all foreign troops.

[20] Although the Taliban and their supporters could maintain or increase the level of violence up to and beyond the scheduled withdrawal of most foreign forces by 2014, the leadership appears to fear what might happen then, and may wish to seek an agreement that the international community will guarantee.

[21] Approximately 1.8 million customers are served by 17 licensed banks operating with a total of just over 170 full branch offices and 570 smaller facilities in the 34 provinces. Da Afghanistan Bank, *Summary Analysis of Condition and Performance of the Banking System as of Asad 1390 August 2011*. See www.centralbank.gov.af/pdf/MonthlyBankingSector%20ReportEngAug.2011.pdf.

[22] Except for the border with China, which is impassable, the borders with the other five neighbours are policed by the Afghan Border Police with approximately 21,000 policemen as of February 2012. See www.aco.nato.int/page265731236.aspx.

[23] Transparency International scores Afghanistan at the bottom of 183 countries on its 2011 corruption index, last but for Somalia and the Democratic People's Republic of Korea. See http://cpi.transparency.org/cpi2011.

and Afghans more generally, have a long-standing relationship.[24] Some of these countries have trouble policing their borders, and all face difficulties in monitoring the financial activities of the Taliban who collect and move money in ways which do not generally come to the attention of the authorities, especially if the individuals concerned are not listed.[25]

15. In addition, 114 of the 131 Taliban and Taliban-associated individuals who are subject to the new sanctions regime have been subject to identical sanctions since 2001 under the Al-Qaida and Taliban sanctions regime. Though not all are still active, the sanctions have clearly had limited impact on those who are.[26]

B. The opportunities

16. Nonetheless, as the emphasis in Afghanistan shifts from military activity to political activity, and coalition forces prepare to withdraw, there is a greater chance that the sanctions will make a difference. Both the Government of Afghanistan and the Taliban have set out their conditions for reconciliation. Essentially, the Government conditions — renouncing violence, breaking with Al-Qaida and accepting the constitution — are the reverse of the criteria set by the Security Council for imposing sanctions, and mirror the requirements for a listed individual to have his name removed. The Taliban conditions for peace — the withdrawal of foreign forces, the release of prisoners, and the removal of their names from the sanctions list — suggest that sanctions matter.

17. They will matter even more if implementation is effective. At present, the main concern for the Taliban is that sanctions inhibit their ability to travel, even to peace talks, prevent their participation in government, and expose them to international stigma. As they see the sanctions list as a targeting list, the sanctions regime also locks them in exile at a time when the insurgency in Afghanistan is increasingly dominated by local commanders who played no part in the rise and rule of the Taliban movement and so have less loyalty towards its early leaders.

18. Furthermore, as the instability in Afghanistan increasingly affects Pakistan, where militancy and terrorism took the lives of 2,391 soldiers and civilians in

[24] In the United Arab Emirates alone there are "150,000 Afghan citizens. Of this total figure over 500 affluent Afghan businessmen have invested and have a total asset of about $4 billion in the United Arab Emirates. They also control about 60 per cent of the total Afghan trade." See www.afghanembassy-uae.com/en/afghanistan-uae.html. The EastWest Institute reports that there are "53,000 Afghan workers using Pakistani passports" working in the United Arab Emirates, and notes that more than 100,000 Afghan migrant workers may work and live across the Gulf countries. See Guenter Overfeld and Michael Zumot, *Economic Development and Security for Afghanistan, Increasing Jobs and Income with the Help of the Gulf States* (New York, EastWest Institute Publications, 2010), p. 4.

[25] As confirmed to the Team by heads of financial intelligence units of Gulf Cooperation Council countries in March 2012.

[26] The only confirmed asset freeze action affecting a listed Taliban individual reported to the Team since 2001 was enacted by the Government of Afghanistan against a reconciled individual who has since been delisted. One listed Taliban individual was turned back by the Indian authorities at New Delhi airport when seeking entry for medical treatment. He has also reconciled and has now been delisted.

2011,[27] and Iran (Islamic Republic of), where the flow of drugs from Afghanistan is having a devastating effect, as well as some other neighbours who suffer from imported instability and criminality, the countries with the most scope to implement the sanctions may become more interested in doing so, as long as they believe them to be effective.

C. Achieving effective implementation

19. Sanctions are not an end in themselves. They are intended to have a coercive effect, persuading their targets to desist from behaviour that threatens international peace and security, and to dissuade others from indulging in similar behaviour. The fact that the Taliban seek the removal of their names from the sanctions list even though implementation is weak to non-existent, might suggest that the level of implementation is largely incidental to the impact. This would be a false analysis. Apart from the international condemnation of the movement and its leaders signified by the sanctions regime, the Taliban dislike the measures as much for their potential as for their actual effect. If they could travel internationally without fear of being stopped, or collect, store and disburse money without fear that it might be frozen, or negotiate to acquire weapons as powerful as those used by their enemies with some hope of delivery, they would be a different and far more powerful movement.

20. The success of the Taliban in mounting an effective insurgency flows from many things beyond the poor implementation of the sanctions regime, among them bad governance, corruption, ineffective policing, drug money and tribal loyalties. But better implementation of the measures would lead to less insurgency. The question remains how much better implementation could be.

21. A second question is more important: how can the regime best be used to promote peace, stability and security in the country, rather than just to limit the capacity of the insurgency? The requirements set by resolution 1988 (2011) are clear, but the resolution also foresees the need for exemptions. Decisions on the granting of exemptions to the assets freeze measure and the travel ban are likely to have as big an impact on the promotion of a political process in Afghanistan as will the full implementation of the measures.

IV. The List

A. The quality of the List

22. Nine of the 50 individuals identified by the Team as comprising the core membership of the Taliban are not listed (see annex). Three of the nine are members of the Taliban ruling council (*rahbari shura*): Abdul Qayum Zakir, Hafiz Majid and Ismail Andar. On the other hand, reports of insurgent activity frequently note the involvement of 14 listed Taliban, which shows that the Sanctions List pursuant to

[27] While the number of security incidents and victims of violence has decreased overall by 24 per cent (in Pakistan) over the past two years, violent incidents increased in 2011 in the provinces of Khyber Pakhtunkhwa, Baluchistan and the Federally Administered Tribal Areas, which border Afghanistan. See Pak Institute for Peace Studies, *Pakistan Security Report 2011* (Islamabad, Pakistan, 2012), pp. 3-5 (available from http://san-pips.com/download.php?f=108.pdf).

resolution 1988 (2011) still covers a good portion of the current leadership, no doubt because its members in the Afghanistan-Pakistan border area are less vulnerable to Afghan and International Security Assistance Force (ISAF) attack than commanders in the field. The Team occasionally sees reports that mention the involvement of other listed individuals, but not all. This may suggest a need to update the List, both by removing names that are no longer relevant and by adding new ones.

23. The biggest gap on the List is the absence of Taliban (shadow) provincial governors, who frequently reside in the Afghanistan-Pakistan border area and conduct the war from relative safety. There are currently 6 — possibly 11 — listed individuals among the 42 people that the Taliban have referred to as its shadow governors in the period from June 2011 to the end of March 2012.[28] Given that the sanctions regime targeted provincial governors when the Taliban list was first drawn up in 2001,[29] it would seem logical to add the missing names, as well as those of unlisted regional, provincial and district military commanders, and other key facilitators.

24. There are 11 individuals noted on the new Sanctions List as connected with drug trafficking;[30] eight of these listings date back to 2001. As noted below (paras. 34 and 38), the drug trade continues to provide the Taliban movement with about 25 per cent of its income, much of it collected and spent locally. The Team recommends that the Committee urge the Government of Afghanistan and other Member States to use the sanctions regime to target the drug trade in Afghanistan, not just as a source of income for the Taliban, but also as a threat to the peace, stability and security of the country.[31] Individuals with assets abroad and who travel internationally, as is the case with many of those involved in the Afghan narcotics trade, are particularly vulnerable to the sanctions measures.

25. Since the creation of the sanctions regime under resolution 1988 (2011), the Team has worked with the Government of Afghanistan and UNAMA to improve the quality of the entries inherited from the previous Al-Qaida and Taliban sanctions regime. As a result, the Committee has been able to improve the entries for almost all listed Taliban and the List now contains a wealth of additional information.[32]

B. The listing process

26. By resolution 1988 (2011), the Security Council encouraged all States to submit names for listing and set a high standard for the supporting information required; it also called upon submitting States to consult the Government of

[28] The Taliban have not announced a shadow Governor for Day Kundi. It is not clear whether five shadow governors are identical with listed individuals.

[29] The List included 24 of the 28 provincial governors in areas under Taliban control.

[30] They are: Shams ur-Rahman Abdurahman (TI.U.8.01), Akhtar Mohammad Mansour Shah Mohammed (TI.M.11.01), Abdul Razaq Ekhtiyar Mohammad (TI.A.17.01), Abdul Salam Hanafi Ali Mardan Qul (TI.H.27.01), Abdul Razaq Akhund Lala Akhund (TI.A.53.01), Sayyed Ghiassouddine Agha (TI.A.72.01), Zia-ur-Rahman Madani (TI.M.102.01), Abdul Ghafar Qurishi Abdul Ghani (TI.Q.130.01), Agha Jan Alizai (TI.A.148.10), Saleh Mohammad Kakar Akhtar Muhammad (TI.K.149.10) and Mohammad Aman Akhund (TI.A.158.12).

[31] Such action would be in line with Security Council resolution 1988 (2011), para. 5.

[32] Since June 2011 the Committee has agreed amendments to the entries for 120 individuals as proposed by the Team, reducing to 16 the number of individuals lacking sufficient identifiers to ensure effective implementation of the measures imposed upon them.

Afghanistan (para. 16). There are obvious advantages if they do so, not least in ensuring that the listing submission will contain as much information as possible, including identifiers. But there are also other issues that make such consultation advisable, one being the possibility that the individual concerned might be in discussion with the Government about giving up the very behaviour that has attracted the attention of the submitting State.

27. The Government of Afghanistan has proposed to the Team that prior consultation be made mandatory for submitting States, and the Team agrees that this idea has some merit, though not to the extent that the Government should have a veto over listing submissions; the decision on listing must remain with the Committee. The Team recommends therefore that, where a submitting State has not consulted the Government of Afghanistan, the Committee should encourage it to do so, or, if the State wishes to remain anonymous, ask if it has any objection to the Committee approaching the Government on the proposal before it considers the request.

28. In such cases, the Team recommends that the Committee amend its guidelines to extend the period for its consideration of the submission to 15 working days to allow the Government of Afghanistan time to respond.

C. The delisting process

29. As with listing submissions, the Security Council in resolution 1988 (2011) called upon States to coordinate their delisting requests, as appropriate, with the Government of Afghanistan (para. 19). Afghan officials have suggested that the Committee extend the period for consideration from 10 to 15 working days in these cases as well. This would allow the Afghan authorities more time to study the request thoroughly and come to a consensus opinion. The Team recommends that the Committee agree.

30. The Committee is likely to give considerable deference to delisting submissions made by the Government of Afghanistan in the context of the reconciliation process. This after all reflects the main purpose of the sanctions regime, which is to persuade listed individuals to change their behaviour. Afghan officials would like as much authority as possible in these cases; they argue that the greater their control of the delisting process, the more momentum and impact they will be able to give to the reconciliation process. While this argument is a good one, the decision on delisting has to remain with the Committee. The Committee has clear criteria for delisting and, if there is contradictory evidence, there are mechanisms in place in Kabul to resolve the issue, or the Afghan authorities can ask to appear before the Committee to explain their views.

31. However, the Team does recommend that where the Government of Afghanistan has put forward a delisting request, or endorsed a request from another Member State, but the Committee does not agree, so long as no member of the Committee has blocked the request, the Committee could approach the Government for further clarification and extend the period of consideration by 15 days to allow the Government to comment on the points in dispute. The Committee could also contact UNAMA to seek additional information regarding the delisting request.

32. The Security Council by resolution 1988 (2011) also requested all Member States, but particularly the Government of Afghanistan, to inform the Committee if they become aware of any information indicating that an individual, group, undertaking or entity that has been delisted should be considered for re-designation, and requested that the Government provide a report on the status of reportedly reconciled individuals who have been delisted in the previous year (para. 22). This is an important reminder that delisting is not an irreversible process. Nor should it be used as an incentive in advance of reconciliation. The Committee has made clear that delisting will be granted only in recognition that the individual concerned no longer meets the criteria for listing.

D. Translation of the List

33. Many officials in Afghanistan whose responsibilities include implementation of the sanctions measures do not read or understand English. To improve the likelihood of their taking action, the Team recommends that the Committee translate the sanctions list into Dari and Pashto, with the help of UNAMA, and encourage the Government of Afghanistan to distribute it widely. The Committee could also post the translations on its website as informal documents.[33]

V. The assets freeze

A. How does the Taliban get money?

34. The Team estimates that Taliban income for the year 21 March 2011 to 20 March 2012 (the Afghan calendar year) was around $400 million.[34] About $275 million of that reached the Taliban leadership for their disbursement while around $125 million was collected, spent or misappropriated at the local level. ISAF estimates the annual cost to the Taliban of mounting attacks during 2011 at between $100 million and $155 million;[35] the rest of the money goes to maintaining the insurgency. Since 2006 the Taliban have managed to finance an ever-increasing number of attacks, reflecting a year-on-year increase in income.

35. At the risk of over-simplification, the Team understands Taliban funding as follows: revenue raised from taxing the local economy serves primarily to support local operations and is only in a few cases channelled upwards. Revenue extorted from nation-wide enterprises such as narcotics producers and traffickers, construction and trucking companies, mobile telephone operators, mining companies and aid and development projects goes to the Taliban Financial Commission which answers to the Taliban leadership. Donations, which constitute a major source of funding, also go to the Taliban leadership.

[33] The Committee might also post translations of its guidelines and information about the Focal Point.

[34] Based on the Team's discussions with Afghan officials and on information from captured or surrendered senior Taliban finance administrators.

[35] The Team was informed that these figures are based on a Taliban allotment of $50,000 to $200,000 for each district commander.

1. Local taxation

36. Where they can, the Taliban raise two forms of traditional taxation, namely, *ushr*, a 10 per cent tax on harvest, and *zakat*, a 2.5 per cent tax on wealth. As the main economic activity in areas under Taliban control is farming, much of it poppy cultivation, *ushr* is the main source of their income; but the Taliban will also tax services, such as water or electricity, although they have no influence over their supply. They will also take payments for dispensing justice, though not generally bribes, and levy fines. In some areas they collect a 10 per cent tax from local shopkeepers and other small businesses. In other words, at the local level, the Taliban act in a way familiar to most administrations.

2. Drugs

37. According to the United Nations Office on Drugs and Crime, the Taliban raised around $155 million in 2009 from the poppy trade.[36] This included taxing opium farmers, taxing and protecting drug convoys, and taxing heroin laboratory owners.[37] The Taliban also receive large ad hoc donations from major traders in the narcotics business.[38] Some syndicates, such as one headed by Hajji Fatah Ishaqzay based in Helmand Province, pay both in cash and in kind, and their members have close relatives serving within the Taliban.[39] The syndicate provides most of its support through Akhtar Mohammad Mansour Shah Mohammed (TI.M.11.01) and Agha Jan Alizai (TI.A.148.10).[40]

38. However, the general notion that the poppy economy in Afghanistan is the main pillar of Taliban funding merits examination. While it provides enough to finance much of the insurgency in the main poppy growing provinces of Helmand, Kandahar and Uruzgan, the amount of money raised from the drug trade is insufficient to meet the cost of insurgent activity elsewhere. Afghan officials estimate the Taliban income from the poppy economy for 2011/12 at around $100 million;[41] this compares with an estimated annual total value of the drug crop between $3.6 billion and $4 billion.[42] The Taliban share, while sizeable in absolute terms, is not particularly large in percentage terms. This suggests that the Taliban do not make great efforts to exploit this potential source of revenue.

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[36] United Nations Office on Drugs and Crime, *The Global Afghan Opium Trade: A Threat Assessment* (Vienna, July 2011), p. 5 (available from www.unodc.org/documents/data-and-analysis/Studies/Global_Afghan_Opium_Trade_2011-web.pdf).

[37] Ibid., p. 30.

[38] Such as the network of Hajji Juma Khan from Nimroz Province who is in custody in the United States.

[39] In addition, a hospital run by this syndicate offers free treatment to Taliban fighters.

[40] Other noteworthy narcotics traffickers in Helmand reportedly supporting the Taliban include Hajji Azizullah Alizai from Musa Qala and Hajji Adam Khan Popalzay from Nawa-yi Barakzay.

[41] Briefing by Afghan officials, March 2012.

[42] The Team has estimated these figures based on information provided by the United Nations Office on Drugs and Crime in its reports *Afghanistan Opium Survey 2011 Summary Findings* (Vienna, October 2011) (available from http://www.unodc.org/documents/crop-monitoring/Afghanistan/Executive_Summary_2011_web.pdf) and *The Global Afghan Opium Trade: A Threat Assessment* (Vienna, July 2011) (available from http://www.unodc.org/documents/data-and-analysis/Studies/Global_Afghan_Opium_Trade_2011-web.pdf), assuming that drug traffickers would take in 2011/12, on top of farm gate prices, at least as much as they took in 2009.

3. Other sources of income

39. Beyond local taxation and the narcotics trade, the Taliban have developed other ways to raise money. One lucrative source has been the foreign funding of development projects. Estimates of Taliban income from contracts funded by the United States and other overseas donors range from 10 to 20 per cent of the total, usually by the Taliban agreeing protection money with the contractor or demanding a cut.[43] The supply needs of the large numbers of international military forces in Afghanistan have created a market for transportation which the Taliban have also been able to exploit. For example, the ISAF Afghan Threat Finance Cell, an ISAF task force charged with looking at Taliban funding, estimated that the Taliban had taken $360 million from a $2.16 billion contract awarded to an Afghan trucking company by the United States military over a period of three years.[44]

40. Although representing a fraction of the $31 billion worth of active United States contracts reviewed by the Task Force, this example shows how the Taliban are able to raise money from an Afghan economy distorted by and unable to absorb the huge amounts of money that have flowed into the country since 2001[45]. In Farah Province, local officials report that the Taliban take up to 40 per cent of the money coming in to pay for the National Solidarity Programme, one of the most successful community reconstruction projects in Afghanistan. Organizations involved in providing development assistance regard these overheads as a cost of doing business. They would argue that, even if the insurgency benefits financially in the short term, the longer-term impact is towards peace and stability.

B. The movement of money

1. *Hawala*[46]

41. Afghans have been moving money through *hawala* since the eighth century and the system is well established and well used in all parts of the country, whatever the security situation. Its low cost,[47] speed, convenience and accessibility are all factors that ensure that *hawala* will continue to be popular, even in urban areas where there are banks.[48] Although the volume of transactions that passes through the *hawala* system in Afghanistan is colossal, the Government did not begin registering *hawaladars* until 2007. By March 2012, the Financial Transactions and Report Analysis Centre of Afghanistan had registered and licensed over

[43] Briefing by ISAF officials, March 2012.

[44] In July 2011, the Team was informed that in one case the trucking company paid $7.4 million through the accounts of subcontractors to an Afghan police official who then gave $3.3 million, withdrawn in 27 transactions, to the Taliban in cash and — in one case — in weapons.

[45] See www.globalpost.com/dispatch/taliban/funding-the-taliban?page=full.

[46] In Arabic, *hawala* simply means "transfer". The term, as widely used, refers to money transfer mechanisms that exist in the absence of, or parallel to, conventional banking channels.

[47] According to Afghan officials in March 2012, the average cost of a transfer through the formal banking sector was $15 or 2 per cent of the total value, while through the *hawala* system the cost of transferring $100,000 was between $10 and $15.

[48] The World Bank estimates that between 80 and 90 per cent of the economic activity in Afghanistan occurs in the informal sector; see World Bank, *Afghanistan: State Building, Sustaining Growth and Reducing Poverty*, p. 6 (Washington, D.C., February 2005) (available from http://siteresources.worldbank.org/INTAFGHANISTAN/Resources/0821360957_Afghanistan--State_Building.pdf).

700 *hawaladars* that among them account for about 40 per cent of the total volume of business. Moving beyond this number to include smaller, part-time operators, particularly in provinces where the Government writ is weak, will be hard.

42. However, most Afghan *hawaladars* connect to the rest of the world through counterparts in major trading cities like Abu Dhabi, Doha, Dubai, Karachi, Muscat, New Delhi, Riyadh and Tehran,[49] and therefore provide an opportunity for the authorities in those States to ensure that transactions in favour of listed parties are frozen. The Team has begun to discuss possible ways forward with the States concerned.

43. Research has shown that in rural areas, where there is little use for hard cash, much economic dealing is done in opium and other commodities of value.[50] The Taliban maintain opium warehouses across Afghanistan's southern poppy heartland where Taliban commanders can deposit and later withdraw quantities of the drug as if using an automated teller machine. They also acquire resources in the form of other local commodities, such as motorcycles, sport utility vehicles or pickup trucks, satellite and mobile telephones, top-up cards with talk time credit, weapons, ammunition, petrol, food, shelter and even medical care for wounded fighters.

2. Cash couriers

44. Cash movement in and out of Afghanistan is subject to few restrictions. Approximately $4.6 billion in cash was taken abroad through Kabul airport in 2011,[51] and the total amount of cash both leaving and entering the country each year is likely to be considerably higher, as, despite a legal requirement on travellers to declare any amount over 1 million afghanis (approximately $20,000), enforcement is limited to persons departing from Kabul airport and does not apply to people entering the country there or entering or exiting Afghanistan at any other official border crossing point.[52]

C. Improving implementation and impact

1. Listed financiers

45. The sanctions currently target 15 individuals associated with Taliban financial affairs. They include financial advisers, finance officers, members of the Financial Commission, fundraisers, financiers and members of the Taliban committee that collects *zakat* (see annex). However, the sanctions themselves do not appear yet to have disrupted the financial arrangements of the Taliban; more obvious success was

[49] Samuel Munzela Maimbo, *The Money Exchange Dealers of Kabul: A study of the Hawala system in Afghanistan* (World Bank, 2003).

[50] Gretchen Peters, *How Opium Profits the Taliban* (United States Institute of Peace, August 2009), p. 19 (available from www.usip.org/files/resources/taliban_opium_1.pdf).

[51] Briefing by Afghan officials from the Financial Transactions and Report Analysis Centre, March 2012.

[52] International Monetary Fund, *Afghanistan Detailed Assessment Report on Anti-Money Laundering and Combating the Financing of Terrorism*, IMF Country Report No. 11/317, November 2011 (Washington, D.C., 2011) (available from www.imf.org/external/pubs/ft/scr/2011/cr11317.pdf). The costs associated with such a cash transfer are around $500 for the roundtrip airfare to Dubai and a small per diem for the courier; with 2 per cent added, they are competitive with international transfer fees levied by Afghan banks.

scored against key financial facilitators in August and September 2011 by their removal from the field.

46. The impact of the assets freeze on financiers can be actual and direct. For example, when the Committee established pursuant to resolution 1988 (2011) listed two individuals with significant wealth outside Afghanistan, Faizullah Khan Noorzai (TI.M.153.11) and Malik Noorzai (TI.N.154.11), in October 2011, after initial public protest, they started to discuss their activities with the Government of Afghanistan to win support for a delisting request.[53]

47. As the example of the Noorzai brothers shows, the assets freeze can bring about a change of behaviour and so have a real impact; but it could be far more effective. It is not so easy to collect and disburse $400 million a year from sources in several countries without having any contact with a regulated financial institution or coming to the attention of State authorities. A more determined effort by Member States to identify Taliban money, even if it is not under the control of any listed individual, would allow the Committee to target the assets freeze measure more precisely. However, this would require a greater commitment to action than is evident at present.

48. One of the fastest growing sources of revenue for the Taliban has been taxing the international effort to support the Government of Afghanistan. There should be greater levels of accountability, in particular on the contracting carried out by the international military. While the Afghan Threat Finance Cell has had some success in identifying and disrupting these sources of insurgent and terrorist funding, it investigates only contracts awarded by the United States. Although this accounts for a major part of the inward investment in Afghanistan, much more could be achieved if other countries, both inside and outside ISAF, would take similar measures.

2. Exemptions

49. The sanctions regime does not ban individuals from engaging in a political process. In previous Afghan elections, listed individuals have stood, and in some cases have been elected. While this was perhaps not advertised widely, the trouble started once they assumed office and found that they were denied access to financial resources and ridiculed by their former colleagues who had not yet reconciled.

50. If, for any reason, the strict application of the assets freeze is thought to hinder the reconciliation programme, the Committee can authorize exemptions through the procedures set out in Security Council resolution 1452 (2002), as modified by resolution 1735 (2006). However, any decision to relax the measures must be made by the Committee established pursuant to resolution 1988 (2011) or by the Security Council; it cannot be made by an individual State.

51. Afghan officials have suggested that the Government of Afghanistan should have the discretion to notify the Committee of its intention to grant an exemption for basic expenses to reconciled individuals without waiting for the Committee to confirm that it has no objection, as it must at present. The Afghan Peace and Reintegration Programme foresees the High Peace Council providing reconciled Taliban a stipend, at least for three months, to facilitate their reintegration into society, and the Team recommends that the Committee consider granting the Government scope to obtain an exemption from the sanctions regime in these cases

[53] The Team interviewed the petitioners in November 2011.

under paragraph 1 (a) of resolution 1452 (2002), provided the Committee has received notification and all appropriate documentation in advance.

VI. The travel ban

52. The travel ban is largely unenforceable between Afghanistan and bordering countries, particularly Pakistan, and this is unlikely to change as the problems of implementation are just too great. However, it should be easier to ensure that listed individuals do not travel beyond the immediate neighbourhood, for example to the Gulf States.[54] While this is precisely the intention of the travel ban, it could also impede efforts intended to support Afghan peace and reconciliation — which are central to Security Council resolution 1988 (2011), for example by preventing the direct participation of any listed person in an Afghan peace process taking place outside Afghanistan.

53. In resolution 1988 (2011) the Council foresees this difficulty and provides a solution. It instructs States to prevent the entry into or transit through their territories of listed individuals except where their nationals are concerned, or for the fulfilment of a judicial process, or with the Committee's agreement, including where this travel directly relates to supporting efforts by the Government of Afghanistan to promote reconciliation (para. 1 (b)). In this respect the resolution is consistent with the other 10 Security Council sanctions regimes that have a travel ban measure and a similar basis for granting exemptions.

54. In addition, the Committee established pursuant to resolution 1988 (2011) has drafted guidelines that set out the procedures for applying for an exemption.[55] These identify the States that may apply on behalf of the individual as the designating State, the State of transit, the State of nationality, and the State of residence. The guidelines call for the submission of a detailed itinerary and timetable, an explanation of the purpose of and justification for the proposed travel, with copies of supporting documents, including specific details of meetings or appointments, together with an explanation of how costs will be met without transgressing the assets freeze. The guidelines also remind States that the other sanctions will continue to apply and explain that the details of the exemption will appear on the Committee website.

Exemptions related to reconciliation

55. If plans to allow the Taliban an "address" in Qatar or elsewhere come to fruition, the procedures for granting an exemption to the travel ban in support of Afghan peace and reconciliation will be tested. Unless the talks include listed individuals, they are unlikely to be held at a sufficiently senior level. In any case, their course will be unpredictable and require flexibility. Taliban representatives may have to stay in Qatar or elsewhere for long periods, and perhaps extend their stay beyond the time frame foreseen in the exemption request. Within the period

[54] India refused entry to a listed individual in 2009, and stopped another individual in 2011 who appeared identical with a listed person.

[55] Guidelines of the Committee for the conduct of its work (available from www.un.org/sc/committees/1988/pdf/1988_committee_guidelines.pdf), para.13.

granted, they may have to travel at short notice for consultations. There should also be a way to keep the talks and their participants confidential.

56. As has been the practice when evaluating delisting submissions, it will be important for the Committee to work closely with the Afghan authorities, and in particular the High Peace Council, which plays a central role in the Afghan peace and reconciliation process, to verify whether the travel of a listed individual would be likely to advance Afghan reconciliation efforts. This is consistent with the resolution's focus on supporting an Afghan-led peace process.

Recommendations

57. While recognizing that the Committee will always act on a case-by-case basis, the Team offers the following proposals:

(a) The Security Council could adopt a procedure similar to the one it agreed for exemptions to the travel ban under its resolution 1970 (2011) concerning Libya, which allowed any Member State to determine "on a case-by-case basis that such entry or transit is required to advance peace and stability in [the Libyan Arab Jamahiriya] and the State subsequently notifies the Committee within 48 hours of making such a determination". In the case of the sanctions regime under resolution 1988 (2011), the Security Council could restrict this authority to the Government of Afghanistan;

(b) To ensure that any non-humanitarian travel was in line with the objectives of resolution 1988 (2011) to promote peace, stability and security in Afghanistan, the Committee could allow the Government of Afghanistan (three) working days to comment on any submission for a travel ban exemption made by another State (unless a member of the Committee) on the grounds that it would support efforts to promote Afghan reconciliation;

(c) The Committee could agree to allow variations to a travel exemption it had already granted so long as the Government of Afghanistan provided immediate notification, and so long as the expiry date and points of destination remained the same;

(d) Alternatively, the Committee could revise its guidelines to allow it to consider a variation to an exemption, both to its duration and concerning additional travel, on confirmation from the Government of Afghanistan that it was justified in the context of reconciliation;

(e) The Committee could shorten its decision-making process for granting a variation to an exemption to a 48-hour no-objection procedure;[56]

(f) The Committee could delegate to its Chair authority for allowing an immediate exemption to the travel ban in exceptional circumstances when the Government of Afghanistan presented a clear rationale that it would be against the interests of the reconciliation process to wait for the Committee's decision. If he agreed to the request, the Chair would then immediately inform the other members of the Committee, submitting all relevant papers received from the Government;

[56] The Committee allows its members five working days to reach a decision on travel ban exemptions.

(g) Alternatively, the Committee could grant a travel exemption in support of the Afghan reconciliation programme for a set period for specified individual(s) whom it had approved in advance, without requiring precise details of the dates of their travel (or destinations) within that period. In such cases, the Government should inform the Committee of the details within 48 hours of their becoming known;

(h) The Committee could allow, on a case-by-case basis, the long-term or indefinite relocation of a listed individual to a country other than his State of nationality where this was justified as being in support of efforts to promote Afghan reconciliation, and so long as the requesting State could confirm that the State of destination was in agreement. The Committee could task the Team to work with the State of destination, subject to its prior agreement, to monitor the activities of the listed individual and make periodic reports to the Committee if the projected duration of stay was beyond (one month);[57]

(i) The Committee could request the Government of Afghanistan to report at set intervals that a long-term travel ban exemption continued to serve the interests of reconciliation;

(j) The Committee could allow the Government to request that an exemption be revoked if it no longer supported efforts to promote reconciliation;

(k) The Committee could, on the request of the submitting State or the Government of Afghanistan, agree that it would inform only the States concerned when granting an exemption, to help to ensure the safety of the listed individual and the confidentiality of the talks.

58. The travel ban will become more effective as further identifiers are added to the entries on the List and through the timely availability of INTERPOL-United Nations Security Council Special Notices. The Team recommends that the Committee ensure that details are provided to INTERPOL as soon as possible after the listing of a new name, its deletion from the List or an update to an existing entry.[58]

VII. The arms embargo

59. All the officials and experts that the Team talks to in Afghanistan, whether Afghan or foreign, agree that the Taliban and other armed groups procure most of their weapons inside the country, including mortars, recoilless rifles, and heavy machine guns. Much of this equipment has been there for a long time, although the Taliban also acquire newer weapons through contacts in the Afghan National Security Forces and their affiliates. The exceptions are 107-mm and other artillery rockets, which tend to be imported. In addition, improvised explosive devices, which have become increasingly common since 2008, rely on materials which cannot be found locally (anti-tank and anti-personnel mines, detonator cord, switches, blasting caps, remote detonators, and ammonium nitrate-based fertilizer). Most of this comes from across the porous Pakistan border.

[57] The Committee has already granted a travel ban exemption (on humanitarian grounds) for a period of three months.

[58] At the end of March 2012, INTERPOL-United Nations Security Council Special Notices existed for 85 of the 131 names on the List.

A. Arms procured inside Afghanistan

60. Although traditional unwritten laws regulated the ownership of firearms and explosives throughout much of the twentieth century, there are now at least 2 million weapons in Afghanistan.[59] Even on completion of the programme to disarm, demobilize and reintegrate Afghan militia forces in 2006, more than 1,800 illegal armed groups remained active in the country.[60] Over the next four years, under the Disbandment of Illegal Armed Groups initiative, the Government of Afghanistan collected 52,712 operational and about 56,000 non-operational firearms in voluntary handovers, confiscated 12,620 other weapons and destroyed about 14,000. This represented less than a third of the estimated arsenal of the illegal armed groups.

61. Despite this effort, new weapons seeped into the market at an alarming rate, many from the Afghan National Army and police. Uncoordinated donor contributions of weapons reportedly led to the loss of several tens of thousands of small arms, and the attempt to convert illegal armed groups into local police auxiliaries led to the distribution of yet more weapons, none of them recorded in a central registry. Ammunition found on dead Taliban is frequently identical with the ammunition provided by donors to the Afghan National Security Forces. In addition, private security companies employ something close to 45,000 armed men. The Taliban acquire weapons from all these sources.

B. Arms procured outside Afghanistan

62. The Team has received credible reports that the Taliban have acquired imported SA-7 man-portable air defence systems, but the numbers are likely to be very small. This sort of weapon is in any case often acquired for the status that ownership confers rather than to use in combat. The Team has also heard that the Taliban have acquired 107-mm and 122-mm rockets from cross-border networks operating in Pakistan and Iran (Islamic Republic of). Successful attacks on coalition helicopters have become more frequent and suggest a growing Taliban capability to use rocket-propelled grenades in coordinated salvoes to hit and down rotary

[59] Estimates range from 10 million (http://policy-practice.oxfam.org.uk/publications/the-call-for-tough-arms-controls-voices-from-afghanistan-114616) in 2000, to 1.5 million in 2003 (www.smallarmssurvey.org/fileadmin/docs/A-Yearbook/2003/en/Small-Arms-Survey-2003-Chapter-02-summary-EN.pdf). Since then the Afghan National Security Forces have added approximately 500,000 assault rifles to their arsenal to equip new recruits. Over 36,000 small arms were donated by NATO member States between 2006 and 2012. The United States procured over 242,000 weapons between 2004 and 2008 according to the United States Government Accountability Office, *Afghanistan Security: Lack of Systematic Tracking Raises Significant Accountability Concerns about Weapons Provided to Afghan National Security Forces* (GAO-09-27), January 2009 (available from www.gao.gov/new.items/d09267.pdf). In 2009 the Afghan National Army was equipped with M-16 style assault rifles, previously not available in Afghanistan. A troop strength of 184,437 as of January 2012 leads the Team to assess that around 200,000 additional assault rifles were acquired. See www.aco.nato.int/page265721841.aspx.

[60] In the report of the Secretary-General on children and armed conflict in Afghanistan (S/2008/695), para. 15, reference is made to 1,800 illegal armed groups estimated to possess approximately 336,000 weapons.

aircraft.[61] The imported pistols that the Taliban use in their assassination campaign come either from sources in the Afghan National Security Forces or from across the border.

C. Training

63. The availability of weapons to every Afghan male from a young age means that a basic knowledge of their use is almost universal. Training has more relevance in terms of indoctrination and in the acquisition of special skills such as assassination, hostage taking, sniping, the use of heavy weapons, the manufacture and deployment of improvised explosive devices,[62] suicide attacks,[63] and communications.

64. The Taliban have often looked to outsiders, sometimes affiliated with Al-Qaida, to provide training, but in 2011 the Haqqani network printed a training manual in Pashto for its fighters, which suggested a move towards greater self-sufficiency.[64] Haqqani training camps are reported in the Afghanistan-Pakistan border area staffed both by Taliban trainers loyal to the Haqqani network and by foreign fighters, some associated with Al-Qaida.

D. Opportunities to enhance the arms embargo

65. The difficulties of preventing the export of fertilizer or other material for improvised explosive devices from Pakistan to Afghanistan are well known. The border is largely unpoliced and, in addition to the two principal crossing points,[65] there are some 360 other roads that lead from one side to the other. In several places, villages are half in Afghanistan and half in Pakistan. Despite Pakistan deploying over 120,000 troops along the 2,600-km common border, and establishing over 1,000 outposts,[66] and there being some 55,000 Afghan Border Police and regular police on the other side,[67] backed up by Afghan National Army and ISAF units, the smuggling of all goods, not just material for explosives, remains relatively unimpeded. However, the Government of Pakistan could follow the lead of the Government of Afghanistan in banning the import and manufacture of ammonium

[61] For example, the downing of a Chinook helicopter on 7 August 2011 was achieved by a rocket-propelled grenade. See http://cryptome.org/0005/ch47-wardak.pdf.

[62] According to the Department of Safety and Security of the United Nations Secretariat, in 2010, 39 per cent of all attacks by insurgents were by improvised explosive devices compared to 37 per cent which were armed clashes. Improvised explosive devices were responsible for almost one third of civilian deaths in 2011. See http://unama.unmissions.org/Portals/UNAMA/Documents/UNAMA%20POC%202011%20Report_Final_Feb%202012.pdf.

[63] The number of suicide attacks has stayed constant since 2008 at around 10 per month. There were 431 civilian deaths from suicide attacks in 2011 as reported by the UNAMA Human Rights Unit in the annual report on protection of civilians in armed conflict 2011 (available from http://unama.unmissions.org/Portals/UNAMA/Documents/UNAMA%20POC%202011%20Report_Final_Feb%202012.pdf), p. 3. In December 2011 and January 2012, suicide attacks killed 124 civilians (32 per cent of the total civilian casualties) (see A/66/728-S/2012/133, paras. 12 and 30).

[64] The manual was translated from Arabic with the title *Nizami darsuna*, meaning military lessons.

[65] At Torkham and Chaman where 30,000 to 40,000 people cross daily.

[66] Statement by the Deputy Permanent Representative of Pakistan to the Security Council, 20 March 2012.

[67] Briefing by Afghan officials, November 2011.

nitrate-based fertilizer in the whole country, not just in certain areas.[68] This would curtail the use of at least one common ingredient in improvised explosive devices.

66. The registration of weapons and, in particular, ammunition inside Afghanistan has begun, and the increasing regulation of private security companies by the Government of Afghanistan also addresses an obvious gap in the management of firearms. However, supervision mechanisms in the government-controlled sector could be enhanced by regular audits of ISAF and Security Forces arsenals. The withdrawal of foreign forces from the country could create a further problem if they lack the resources to take away all the weapons, ammunition and other military equipment that they have imported. The international community can and should increase its assistance to the Government of Afghanistan to improve current supervision mechanisms, and plan for the future.[69]

VIII. Conclusion

67. The number of times that Member States have applied any of the three sanctions measures against individuals listed under the sanctions regime established by resolution 1988 (2011) is very low. Given that there is no great need for international travel in conducting the insurgency, and that the region offers plenty of alternatives to the formal banking system, this is perhaps not surprising. Nonetheless, the Team believes that the sanctions have had an important deterrent effect on listed individuals who may have wished to travel or use formal banking services.

68. While the Security Council and the Committee could take some steps to improve implementation of the sanctions regime, as suggested above, its major value so far has been as a political tool. The Taliban pay considerable attention to the sanctions regime, disliking it for the stigma it implies as well as for the practical consequence of excluding listed leaders from non-violent political activity at the national level. The Taliban particularly objected to being coupled with Al-Qaida under the Al-Qaida and Taliban sanctions regime, and thus being regarded as terrorists. The Security Council has not made the Committee established pursuant to resolution 1988 (2011) one of its counter-terrorism Committees, and in resolution 1988 (2011) laid out very clearly what change of behaviour is expected from listed individuals to remove their names from the List. The Taliban will have taken note of this. Indeed, it was not long after the split of the sanctions regime that the Taliban made public their decision to enter talks.

69. There will be many upsets before Afghanistan is firmly on the road towards peace, stability and security; but the Team has no doubt that the sanctions regime can help to clear the way. The sanctions regime forms part of the dialogue between the international community and the Taliban, and it will need to be dynamic and responsive to ensure that the international community signals its recognition of progress and its continued condemnation of violence.

[68] The Government of Pakistan banned ammonium nitrate-based fertilizer in November 2009, but only in Upper Dir, Lower Dir, Swat, Chitral and Malakand districts of Khyber Pahktunkhwa Province. The Government of Afghanistan introduced a countrywide ban in January 2010.

[69] Currently the United Nations Mine Action Centre, the United Nations Office on Drugs and Crime and the United Nations Development Programme have relevant programmes.

Annex

Overview of the Taliban leadership

1. This overview of the Taliban leadership as at 30 March 2012 is drawn from information on the Sanctions List pursuant to resolution 1988 (2011), the corresponding narrative summaries, and briefings received by the Team. The Taliban command structure is highly decentralized and lacks coherence, with individuals having overlapping responsibilities both vertically and horizontally. The overview is therefore as much a reflection of activity as an order of battle, and is subject to the frequent changes on the ground.

2. The Team identifies 50 individuals as holding positions in the leadership council or the various specialized commissions. This group, along with the corps of "shadow Governors" and other senior Taliban comprise the "Supreme Council", reportedly up to 200 members strong. While assignments have varied over the years, the pool of Taliban leaders playing a decisive role within the "Supreme Council" has remained fairly stable.

3. The "shadow Governors" direct operations in their respective provinces. The Team has noted more than one person reported as holding the position of "shadow Governor" in eight provinces since September 2010, indicating a high degree of mobility at this level.

Leadership

Amir ul-Mu'minin	Mohammed Omar (TI.O.4.01)
Special Envoy/Assistant	Sayyid Tayyib Agha

Leadership Council

Deputy Amir ul-Mu'minin	Akhtar Mohammad Mansour s/o Shah Mohammed (TI.M.11.01)
Deputy Chairman of Leadership Council	Abdul Qayum Zakir
Leadership Council member	Mohammad Hassan Akhund aka Barbar (TI.H.2.01)
Leadership Council member	Abdul Kabir s/o Mohammad Jan (TI.A.3.01)
Leadership Council member	Abdul Jalil Haqqani (TI.H.34.01)
Leadership Council member	Mohammad Hasan Rahmani (TI.R.96.01)
Leadership Council member	Gul Agha Ishakzai (TI.I.147.10)
Leadership Council member	Sirajuddin s/o Jallaloudine Haqqani (TI.H.144.07)
Leadership Council member	Abdul Latif Mansur (TI.M.7.01)

Leadership Council member	Ismail Andar
Leadership Council member	Hafiz Majid
Leadership Council member	Mohammadullah Mati aka Nanay (TI.M.68.01)
Leadership Council member	Mullah Razaq Akhund s/o Ekhtiyar Mohammad (TI.A.53.01)
Leadership Council member	Abdul Ghani Baradar s/o Abdul Ahmad Turk (TI.A.24.01) (reportedly in custody)
Military Commission	
Chairman	Abdul Qayum Zakir
Deputy Chairman (Intelligence)	Habibullah Reshad (TI.R.84.01)
Member	Abdul Jalil Haqqani (TI.H.34.01)
Member	Said Ahmed Shahidkhel (TI.S.28.01)
Political Commission	
Chairman	Shahabuddin Delawar (TI.D.113.01)
Member	Noor Mohammad Saqib (TI.S.110.01)
Member	Mohammad Moslim Haqqani s/o Muhammadi Gul (TI.H.73.01)
Cultural Commission[a]	
Chairman	Amir Jan Motaqi (TI.M.26.01)
Member	Latifullah Hakimi
Financial Commission	
Chairman	Gul Agha Ishakzai (TI.I.147.10)
Member	Abdul Qadeer s/o Abdul Baseer (TI.A.128.01)
Member	Abdul Jalil Haqqani (TI.H.34.01)
Member	Mohammad Aman Akhund (TI.A.158.12)
Member	Abdul Wassay Mu'tasim Agha (TI.N.29.01)

[a] Also known as the spokesperson's office using generic aliases.

Non-Governmental Organization and Contractors' Commission

Chairman	Abdul Manan Nyazi (TI.N.97.01)
Member	Mohammad Essa Akhund (TI.A.60.01)
Member	Ahmed Jan Akhundzada Wazir (TI.A.85.01)
Member	Ahmed Jan Wazir (TI.W.159.01)

Health Commission

Chairman	Mohammad Abbas Akhund (TI.A.66.01)
Member	Abdul Rahman Zahed (TI.Z.33.01)

Education Commission

Chairman	Zaman Shah
Member	Mohammad Moslim Haqqani s/o Muhammadi Gul (TI.H.73.01)

Religious Scholars (ulama) Commission

Chairman	Noor Mohammad Saqib (TI.S.110.01)
Deputy Chairman	Shahabuddin Delawar (TI.D.113.01)

Prisoners' Commission

Chairman	Gul Agha Ishakzai (TI.I.147.10)
Member	Walijan (TI.W.95.01)

Quetta Shura[b]

Chairman	Ismail Andar
Member	Mohammad Naim Barich (TI.N.13.01)
Member	Abdul Rauf Khadem (TI.K.25.01)
Member	Rahmatullah Kakazada aka Mulla Nasir (TI.K.137.01)
Member	Abdul Latif Mansur (TI.M.7.01)
Member	Abdul Manan Nyazi (TI.N.97.01)
Member	Mohammad Rasul Ayyub (TI.M.104.01)
Member	Abdul Bari Akhund (TI.A.94.01)

[b] Also known as the Kandahar Shura.

Member	Said Ahmad Shahidkhel (TI.S.28.01)
Member	Abdul Ghani Baradar s/o Abdul Ahmad Turk (TI.A.24.01) (reportedly in custody)

Peshawar Shura

Chairman	Muhibullah aka Hajji Lala
Deputy Chairman	Abdul Qahir Uruzgani
Member	Abdul Qadeer s/o Abdul Baseer (TI.A.128.01)
Member	Mohammad Salim Haqqani (TI.H.79.01)
Member	Sher Mohammad Abbas Stanekzai s/o Padshah Khan (TI.S.67.01)
Member	Najibullah s/o Muhammad Juma (TI.M.132.01)
Member	Sayed Esmatullah Asem (TI.A.80.01)
Member	Shams ur-Rahman s/o Abdurahman (TI.U.8.01)
Member	Ezatullah Haqqani s/o Khan Sayyid (TI.A.64.01)

Miramshah Shura

Chairman	Sirajuddin s/o Jallaloudine Haqqani (TI.H.144.07)
Member	Abdul Latif Mansur (TI.M.7.01)
Member	Badruddin Haqqani (TI.H.151.11)
Member	Jalaluddin Haqqani (TI.H.40.01)

Taliban provincial "shadow Governors"

Badakhshan	Mawlawi Sabir Ahmad
Badghis	Mawlawi Hayatullah/Mawlawi Ismail
Baghlan	Mawlawi Muhammad Yunus Mukhlis/Nasruddin
Balkh	Mulla Abdul Karim aka Nafiz
Bamyan	Ni'matullah
Day Kundi	None appointed

Farah	Mulla Amin
Faryab	Mulla Alam/Hafiz Nurullah
Ghazni	Mulla Rahmatullah
Ghor	Mawlawi Abdul Khaliq aka Abdul Bari (possibly identical with TI.A.94.01)
Herat	Mulla Esmatullah/Mulla Ghulam Jaylani aka Janan Agha (possibly identical with TI.A.91.01)
Helmand	Mohammad Naim Barich aka Mawlawi Gul Muhammad (TI.I.147.10)
Jawzjan	Mawlawi Ismail
Kabul	Hajji Lala aka Sayyid Muhammad aka Muhibullah
Kandahar	Mulla Muhammad Isa
Kapisa	Habiburrahman aka Qari Baryal
Khost	Mawlawi Nur Qasim
Kunar	Mawlawi Abdul Rahim
Kunduz	Mawlawi Enayatullah/Mawlawi Abdul Rahman
Laghman	Najibullah Haqqani s/o Hidayatullah (TI.H.71.01)
Logar	Abdul Latif Mansur (TI.M.7.01)
Nangarhar	Mawlawi Mir Ahmad Gul/Abdul Jabbar Zabuli/Ahmad Taha Khalid s/o Abdul Qadir (TI.T.105.01)
Nimroz	Mawlawi Rashid Baluch
Nuristan	Mawlawi Dost Muhammad
Paktika	Mawlawi Sangeen Zadran (TI.Z.152.11)
Paktya	Mulla Nasir (possibly identical with TI.K.137.01)
Panjsher	Abdul Alim
Parwan	Mawlawi Muhammad Ismail/Mawlawi Subhanullah

Samangan	Mawlawi Shams ur-Rahman (possibly identical with TI.U.8.01)
Sari Pul	Mawlawi Atiqullah (possibly identical with TI.A.70.01)
Takhar	Mawlawi Muhsin
Uruzgan	Abdul Rauf Khadem (TI.K.25.01)
Wardak	Mulla Abdullah Mullakhel/Mawlawi Shahidkhel
Zabul	Sharafuddin